

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

ALI K. EL-AMIN, and
YULIYA A. EL-AMIN

Plaintiffs,

v.

CIVIL ACTION NO. 1:19CV122
(Judge Keeley)

UNITED STATES OF AMERICA,

Defendants.

ORDER ADOPTING REPORT AND RECOMMENDATION
[DKT. NO. 15], GRANTING MOTION TO DISMISS
[DKT. NO. 12], AND DISMISSING THE CASE WITHOUT PREJUDICE

On June 10, 2019, the pro se plaintiffs, Ali K. El-Amin and Yuliya A. El-Amin (the "plaintiffs"), commenced this civil action against the Internal Revenue Service ("IRS") and the United States (collectively, the "defendants") (Dkt. No. 1). The Court provided the plaintiffs with a Notice of General Guidelines for Appearing Pro Se in Federal Court (Dkt. No. 4), and referred the case to United States Magistrate Judge Michael J. Aloï for initial screening and a report and recommendation ("R&R") regarding any motions filed in accordance with LR PL P 2 and 28 U.S.C. § 1915(e) (Dkt. No. 5).

On November 21, 2019, the defendants moved to dismiss for lack of jurisdiction (Dkt. No. 12). Magistrate Judge Aloï issued a notice pursuant to Roseboro v. Garrison, 528 F.2d 309, 310 (4th Cir. 1975) ("Roseboro notice"), to the plaintiffs on November 22, 2019 informing them of their right to file a response to the

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defendants' motion within twenty-one (21) days (Dkt. No. 13). A return receipt for the Roseboro notice indicated receipt at the plaintiffs' address on November 26, 2019 (Dkt. No. 14).

On February 7, 2020, Magistrate Judge Aloï entered an R&R, recommending that the Court grant the defendants' motion to dismiss, and specifically warning the plaintiffs that their failure to object to the recommendation would result in the waiver of their right to appeal the ruling (Dkt. No. 15). According to a return receipt filed with the Court, the R&R was received at the plaintiffs' address on February 10, 2020 (Dkt. No. 16).

To date, the plaintiffs have neither responded to the motion to dismiss nor filed objections to the R&R.¹ Therefore, following a careful review of the record, and finding no clear error, the Court **ADOPTS** the R&R in its entirety (Dkt. No. 15), **GRANTS** the defendants' motion to dismiss for lack of jurisdiction (Dkt. No. 12), and **DISMISSES** the case **WITHOUT PREJUDICE**.

It is so **ORDERED**.

¹ The failure to object to the R&R waives the appellate rights and also relieves the Court of any obligation to conduct a de novo review of the issues presented. See Thomas v. Arn, 474 U.S. 140, 148-153 (1985); Wells v. Shriners Hosp., 109 F.3d 198, 199-200 (4th Cir. 1997).

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The Court **DIRECTS** the Clerk to transmit a copy of this order to the pro se plaintiffs by certified mail, return receipt requested, and to counsel of record by electronic means. The Court further **DIRECTS** the Clerk to remove this case from the Court's active docket.

Dated: March 2, 2020

/s/ Irene M. Keeley
IRENE M. KEELEY
UNITED STATES DISTRICT JUDGE